

NYSE Regulation

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VIA FACSIMILE AND U.S. MAIL

July 23, 2009

Ms. Velma Smith, Branch Chief
Branch of Filer Support 2, Mailstop 1-4
Securities and Exchange Commission
450 Fifth Street, N.W., Room #1004
Washington, D.C. 20549

Re: **Citigroup Funding Inc.—Original Listing**
CIK: 0001318281
Filer: 001-32544
Filing: 8-A12B filed July 22, 2009

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on July 20, 2009) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

Equity LinkEd Securities (ELKS[®])
Based Upon the Common Stock of JPMorgan Chase & Co. Due 2010

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (212) 656-4632. Your assistance is greatly appreciated.

Sincerely,

Clinton Clark
Analyst, Corporate Compliance

Received SEC

JUL 23 2009

Washington, DC 20549

NYSE Regulation, Inc. | 20 Broad Street
New York, New York 10005
nyseregulation.com

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